

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: WESTROCK ADVISORS, INC.

§ Case No. 11-12841 (JLG)

§  
§  
§

Debtor(s) \_\_\_\_\_

**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on June 15, 2011. The undersigned trustee was appointed on June 16, 2011.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 114,391.49

Funds were disbursed in the following amounts:

|   |                      |
|---|----------------------|
| Payments made under an interim distribution | <u>0.00</u>          |
| Administrative expenses                     | <u>2,197.79</u>      |
| Bank service fees                           | <u>9,583.00</u>      |
| Other payments to creditors                 | <u>0.00</u>          |
| Non-estate funds paid to 3rd Parties        | <u>0.00</u>          |
| Exemptions paid to the debtor               | <u>0.00</u>          |
| Other payments to the debtor                | <u>0.00</u>          |
| Leaving a balance on hand of <sup>1</sup>   | \$ <u>102,610.70</u> |

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 06/18/2013 and the deadline for filing governmental claims was 12/12/2011. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$8,969.57. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$8,969.57, for a total compensation of \$8,969.57.<sup>2</sup>In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$437.21, for total expenses of \$437.21.<sup>2</sup>

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 05/01/2019 By:/s/JOHN S. PEREIRA  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

<sup>2</sup>If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

**Form 1**  
**Individual Estate Property Record and Report**  
**Asset Cases**

Page: 1

Case Number: 11-12841 (JLG)

Trustee: (521200) JOHN S. PEREIRA

Case Name: WESTROCK ADVISORS, INC.

Filed (f) or Converted (c): 06/15/11 (f)

Period Ending: 05/01/19

§341(a) Meeting Date: 07/13/11

Claims Bar Date: 06/18/13

| Ref. # | 1<br>Asset Description<br>(Scheduled And Unscheduled (u) Property)   | 2<br>Petition/<br>Unscheduled<br>Values | 3<br>Estimated Net Value<br>(Value Determined By Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | 4<br>Property<br><u>Abandoned</u><br>OA=§554(a) | 5<br>Sale/Funds<br>Received by<br>the Estate | 6<br>Asset Fully<br>Administered (FA)/<br>Gross Value of<br>Remaining Assets |
|--------|--|---|--|---|--|--|
| 1      | BANK ACCOUNTS<br>Orig. Asset Memo: Chase Payroll;  | 600.85                                  | 0.00   |   | 0.00   | FA   |
| 2      | PROPRIETARY ACCOUNTS AT NFS 21520 O<br>N5A-991376 E<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7 | 43,309.56                               | 0.00   |   | 105,576.24                                   | FA   |
| 3      | CASH ADVANCES AND DEPOSITS<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                          | 64,382.39                               | 0.00   |   | 0.00   | FA   |
| 4      | PREPAID INSURANCE/WORKER COMP.<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                      | 5,041.80                                | 0.00   |   | 0.00   | FA   |
| 5      | PREPAID EXPENSES - MISC<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                             | 33,677.82                               | 0.00   |   | 0.00   | FA   |
| 6      | RECEIVABLE FROM WESTROCK GROUP<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                      | 147,742.42                              | 0.00   |   | 0.00   | FA   |
| 7      | PROMISSORY NOTE - ED TAYLOR<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                         | 19,750.00                               | 0.00   |   | 0.00   | FA   |
| 8      | EMPLOYEE COMM. RECEIVABLE<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                           | 21,527.73                               | 0.00   |   | 0.00   | FA   |
| 9      | EMPLOYEE ADVANCES<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                                   | 2,770.50                                | 0.00   |   | 0.00   | FA   |
| 10     | EMPLOYEE LOANS<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                                      | 10,000.00                               | 0.00   |   | 0.00   | FA   |
| 11     | FURNITURE & FIXTURES<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                                | 6,005.58                                | 0.00   |   | 5,000.00                                     | FA   |
| 12     | COMPUTER EQUIPMENT   | 5,794.67                                | 0.00   |   | 2,000.00                                     | FA   |

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: 11-12841 (JLG)

Trustee: (521200) JOHN S. PEREIRA

Case Name: WESTROCK ADVISORS, INC.

Filed (f) or Converted (c): 06/15/11 (f)

Period Ending: 05/01/19

§341(a) Meeting Date: 07/13/11

Claims Bar Date: 06/18/13

| Ref. # | 1<br>Asset Description<br>(Scheduled And Unscheduled (u) Property)                                    | 2<br>Petition/<br>Unscheduled<br>Values | 3<br>Estimated Net Value<br>(Value Determined By Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | 4<br>Property<br><u>Abandoned</u><br>OA=§554(a) | 5<br>Sale/Funds<br>Received by<br>the Estate | 6<br>Asset Fully<br>Administered (FA)/<br>Gross Value of<br>Remaining Assets |
|--------|---|---|--|---|--|--|
|        | Orig. Asset Memo: Imported from original petition<br>Doc# 7   |   |  |   |  |  |
| 13     | MACHINERY & EQUIPMENT<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                  | 3,293.75                                | 0.00   |   | 0.00   | FA   |
| 14     | TD/SD ADJUSTMENT<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                       | 11,859.54                               | 0.00   |   | 0.00   | FA   |
| 15     | INVENTORY LONG (PROPRIETARY POSITIONS)<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7 | 359,548.26                              | 0.00   |   | 0.00   | FA   |
| 16     | PAYROLL EXCHANGE<br>Orig. Asset Memo: Imported from original petition<br>Doc# 7                       | 4,344.79                                | 0.00   |   | 0.00   | FA   |
| 17     | FINRA REFUND (u)  | 1,815.00                                | 0.00   |   | 1,815.00                                     | FA   |
| Int    | INTEREST (u)  | Unknown                                 | N/A  |   | 0.25   | FA   |
| 18     | Assets    Totals (Excluding unknown values)   | \$741,464.66                            | \$0.00   |   | \$114,391.49                                 | \$0.00   |

**Major Activities Affecting Case Closing:**

Retained Special Counsel; funds in proprietary accounts turned over; related cases filed into Chapter 7; JSP trustee.

1-10-16 Claims to be examined and determination made as to whether to sever cases and file no asset reports where appropriate.

5/27/16 time records for atty and trustee completed.

One of four related cases jointly administered. Some of which may be severed and closed as no asset cases. The estate in Monarch consists of the funds in the Clearling firm Deposit Account .

Westrock

On June 15, 2011, Westrock Advisers ("Advisers"), a former broker-dealer, filed a voluntary Chapter 7 petition, and John S. Pereira (the "Trustee") was appointed as Trustee immediately thereafter.

Advisers had operated out of leased office space located at 201 Old Country Road, Melville, New York 11747, but had vacated these premises prior to filing its petition. The Trustee, after conferring with the landlord of this property, agreed to reject this lease and turn the premises over to the landlord immediately, in exchange for the landlord's waiver of its claim for prepetition and post-petition arrearages. The Court approved this rejection on the Trustee's application.

The Trustee retained, with the Court's approval, G.E.M. Auction Company ("G.E.M.") to inventory and appraise the personal property located at the Melville location. As a result of G.E.M.'s appraisal, the Trustee agreed to accept the landlord's offer to purchase the property for \$5,000 at a private sale, which was approved by the Court on the Trustee's application.

**Form 1**  
**Individual Estate Property Record and Report**  
**Asset Cases**

Page: 3

**Case Number:** 11-12841 (JLG)**Trustee:** (521200) JOHN S. PEREIRA**Case Name:** WESTROCK ADVISORS, INC.**Filed (f) or Converted (c):** 06/15/11 (f)**Period Ending:** 05/01/19**§341(a) Meeting Date:** 07/13/11**Claims Bar Date:** 06/18/13

| 1<br><br>Asset Description<br>(Scheduled And Unscheduled (u) Property)<br><br>Ref. # | 2<br><br>Petition/<br>Unscheduled<br>Values | 3<br><br>Estimated Net Value<br>(Value Determined By Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | 4<br><br>Property<br><u>Abandoned</u><br>OA=§554(a) | 5<br><br>Sale/Funds<br>Received by<br>the Estate | 6<br><br>Asset Fully<br>Administered (FA)/<br>Gross Value of<br>Remaining Assets |
|--|---|--|---|--|--|
|--|---|--|---|--|--|

Advisers operated its business as an "introducing" broker whose customers' accounts were held by an affiliate of Fidelity Investments ("Fidelity"), and, accordingly, securities in Advisers' customer accounts were returned to the customers prior to Advisers' bankruptcy. However, the Debtors' schedules indicated that Advisers also had maintained "proprietary" accounts at Fidelity which held securities that belonged to Advisers, rather than its customers. The Trustee was able to locate these accounts; send "turnover" demands to Fidelity, and, after pursuing this matter with Fidelity, ultimately recovered \$105,576.24 for the estate.

At the Trustee's request, the clerk issued a Notice of Possible Dividends fixing June 18, 2013, as the last date for filing proofs of claim. By that date, 26 claims, totaling approximately \$6.2 million were filed.

Prior to the two-year deadlines imposed by the Code, the Trustee, through counsel, conducted a review to determine whether any "avoidance" actions, or actions subject to a "Section108" extension, should be commenced. It was determined that no action was worth pursuing, with one potential exception - Advisers' schedules reflected a receivable of \$147,742.42 due from its corporate parent, Westrock Group, Inc. ("Group"), thus suggesting that Advisers may have improperly "upstreamed" cash, without consideration, prior to its bankruptcy filing. However, prior to the initiation of any avoidance action, Group and two other affiliates of Advisers, filed bankruptcy petitions, so this receivable will be resolved as an intercompany claim in the related bankruptcies.

(b) LBC

As indicated above, on September 6, 2012, Westrock Group, the parent company of Advisers, filed a voluntary Chapter 7 petition. On the same day, two other related entities filed their own Chapter 7 petitions: Monarch Financial Corporation of America, Inc. ("Monarch") is another former broker-dealer that was also wholly-owned by Group, and LBC Western, Inc. ("LBC") is a company that, some years prior to the bankruptcy filings, purchased all of the common stock of Group from its prior owners, and thereby became the parent of Group, and the indirect parent of Advisers and Monarch. Because these cases are related to Advisers, the Trustee was appointed as their Trustee as well, and the cases are being jointly administered.

In connection with the sale of Group's common stock to LBC, Group's CEO, Gregory Martino ("Martino") entered into an agreement with Group, pursuant to which Group agreed to purchase, or locate third parties to purchase, Martino's common stock in Group. Martino received a total of approximately \$2.6 million to purchase most of his stock, and to the extent that these funds came from Group (or one of its affiliates) the Trustee may have claims against Martino to recover these funds as fraudulent transfers or unlawful stock redemptions. The Trustee, through his counsel, is in the process of obtaining bank records and closing documents to determine the source of these payments to Martino. At this point, it appears that at least \$1.5 million of the total Martino received for his stock was received from unaffiliated third-parties.

Group's books also reflect that Martino owes Group \$350,000 on a loan. The Trustee is investigating the basis for this potential claim against Martino, as well as whether Martino is entitled to any offset against it based on an arbitration award in the amount of \$765,000 which Martino obtained (but apparently did not have confirmed) prior to the bankruptcy.

Lease rejected; equipment sold., proprietary account turned over.

On June 15, 2011, Westrock Advisers ("Advisers"), a former broker-dealer, filed a voluntary Chapter 7 petition, and John S. Pereira (the "Trustee") was appointed as Trustee immediately thereafter.

Advisers had operated out of leased office space located at 201 Old Country Road, Melville, New York 11747, but had vacated these premises prior to filing its petition. The Trustee, after conferring with the landlord of this property, agreed to reject this lease and turn the premises over to the landlord immediately, in exchange for the landlord's waiver of its claim for prepetition and post-petition arrearages. The Court approved this rejection on the Trustee's application.

The Trustee retained, with the Court's approval, G.E.M. Auction Company ("G.E.M.") to inventory and appraise the personal property located at the Melville location. As a result of G.E.M.'s appraisal, the Trustee agreed to accept the landlord's offer to purchase the property for \$5,000 at a private sale, which was approved by the Court on the Trustee's application.

Advisers operated its business as an "introducing" broker whose customers' accounts were held by an affiliate of Fidelity Investments ("Fidelity"), and, accordingly, securities in Advisers' customer accounts were returned to the customers prior to Advisers' bankruptcy. However, the Debtors' schedules indicated that Advisers also

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: 11-12841 (JLG)

Case Name: WESTROCK ADVISORS, INC.

Period Ending: 05/01/19

Trustee: (521200) JOHN S. PEREIRA

Filed (f) or Converted (c): 06/15/11 (f)

§341(a) Meeting Date: 07/13/11

Claims Bar Date: 06/18/13

| 1<br><br>Asset Description<br>(Scheduled And Unscheduled (u) Property)<br><br>Ref. # | 2<br><br>Petition/<br>Unscheduled<br>Values | 3<br><br>Estimated Net Value<br>(Value Determined By Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | 4<br><br><u>Property<br/>Abandoned</u><br>OA=§554(a) | 5<br><br>Sale/Funds<br>Received by<br>the Estate | 6<br><br>Asset Fully<br>Administered (FA)/<br>Gross Value of<br>Remaining Assets |
|--|---|--|--|--|--|
|--|---|--|--|--|--|

had maintained "proprietary" accounts at Fidelity which held securities that belonged to Advisers, rather than its customers. The Trustee was able to locate these accounts; send "turnover" demands to Fidelity, and, after pursuing this matter with Fidelity, ultimately recovered \$105,576.24 for the estate.

Prior to the two-year deadlines imposed by the Code, the Trustee, through counsel, conducted a review to determine whether any "avoidance" actions, or actions subject to a "Section 108" extension, should be commenced. It was determined that no action was worth pursuing, with one potential exception - Advisers' schedules reflected a receivable of \$147,742.42 due from its corporate parent, Westrock Group, Inc. ("Group"), thus suggesting that Advisers may have improperly "upstreamed" cash, without consideration, prior to its bankruptcy filing. However, prior to the initiation of any avoidance action, Group and two other affiliates of Advisers, filed bankruptcy petitions, The Trustee filed a proof of claim in Group, but to date no assets were recovered.

(b) LBC

As indicated above, on September 6, 2012, Westrock Group, the parent company of Advisers, filed a voluntary Chapter 7 petition. On the same day, two other related entities filed their own Chapter 7 petitions: Monarch Financial Corporation of America, Inc. ("Monarch") is another former broker-dealer that was also wholly-owned by Group, and LBC Western, Inc. ("LBC") is a company that, some years prior to the bankruptcy filings, purchased all of the common stock of Group from its prior owners, and thereby became the parent of Group, and the indirect parent of Advisers and Monarch. Because these cases are related to Advisers, the Trustee was appointed as their Trustee as well, and the cases are being jointly administered.

The trustee has now investigated the three remaining potential loan claims against former officers and employees. One of the loans was repaid, one was released in a settlement, and the third was disputed, and not adequately documented on the Debtor's books and records, so no further recovery efforts are appropriate. The Trustee is also now satisfied that all accounts held by the Debtor with banks and other financial institutions have been located and recovered. Currently, claims in all of the related cases are being examined and a determination will be made as to whether it is in the best interest of creditors to sever the cases and file no asset reports in any of the cases which has no funds. Accountant retained to prepared fiduciary tax returns. As of December 6, 2017, claims have been examined and Claims #27 and #28 filed in Westrock Advisors, Inc. will be objected. Once the claims issues are resolved, two of the cases may be closed as no asset cases, and final reports for the remaining two will be filed. As of 6/18, final reports being prepared.

Initial Projected Date Of Final Report (TFR): July 31, 2012

Current Projected Date Of Final Report (TFR): August 8, 2018 (Actual)

## Form 2

### Cash Receipts And Disbursements Record

Page: 1

**Case Number:** 11-12841 (JLG)  
**Case Name:** WESTROCK ADVISORS, INC.  
**Taxpayer ID #:** \*\*-\*\*0587  
**Period Ending:** 05/01/19

**Trustee:** JOHN S. PEREIRA (521200)  
**Bank Name:** The Bank of New York Mellon  
**Account:** \*\*\*\*-\*\*\*\*\*62- - Checking Account  
**Blanket Bond:** \$64,217,507.00 (per case limit)  
**Separate Bond:** N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From         | 4<br>Description of Transaction  | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Checking<br>Account Balance |
|---------------------|---------------------------|--------------------------------------|--|-------------|---------------------|--------------------------|-----------------------------|
| 07/29/11            | {11}                      | Grand Metro Building Company,<br>LLC | Good faith deposit toward purchase of debtor's<br>personal property.   | 1129-000    | 1,750.00            |                          | 1,750.00                    |
| 08/31/11            | Int                       | The Bank of New York Mellon          | Interest posting at 0.0100%  | 1270-000    | 0.01                |                          | 1,750.01                    |
| 09/12/11            | {12}                      | Grand Metro Building Company,<br>LLC | Purchase of Trustee's interest in Debtor's<br>property consisting of computers   | 1129-000    | 2,000.00            |                          | 3,750.01                    |
| 09/12/11            | {11}                      | Grand Metro Building Company,<br>LLC | Purchase of Trustee's interest of Debtor's<br>property consisting of furniture and equipment                               | 1129-000    | 3,250.00            |                          | 7,000.01                    |
| 09/30/11            | Int                       | The Bank of New York Mellon          | Interest posting at 0.0100%  | 1270-000    | 0.04                |                          | 7,000.05                    |
| 10/31/11            | Int                       | The Bank of New York Mellon          | Interest posting at 0.0100%  | 1270-000    | 0.05                |                          | 7,000.10                    |
| 10/31/11            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 6,975.10                    |
| 11/30/11            | Int                       | The Bank of New York Mellon          | Interest posting at 0.0100%  | 1270-000    | 0.05                |                          | 6,975.15                    |
| 11/30/11            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 6,950.15                    |
| 12/30/11            | Int                       | The Bank of New York Mellon          | Interest posting at 0.0100%  | 1270-000    | 0.05                |                          | 6,950.20                    |
| 12/30/11            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 6,925.20                    |
| 01/31/12            | Int                       | The Bank of New York Mellon          | Interest posting at 0.0100%  | 1270-000    | 0.05                |                          | 6,925.25                    |
| 01/31/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 6,900.25                    |
| 02/29/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 6,875.25                    |
| 03/30/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 6,850.25                    |
| 04/20/12            | {17}                      | FINRA                                | Refund   | 1229-000    | 1,815.00            |                          | 8,665.25                    |
| 04/30/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 8,640.25                    |
| 05/31/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 8,615.25                    |
| 06/22/12            | 1001                      | JOHN S. PEREIRA                      | BOND PREMIUM PAYMENT ON LEDGER<br>BALANCE AS OF 06/22/2012 FOR CASE<br>#11-12841   | 2300-000    |                     | 5.24                     | 8,610.01                    |
| 06/29/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 8,585.01                    |
| 07/31/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 8,560.01                    |
| 08/31/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 25.00                    | 8,535.01                    |
| 09/04/12            | {2}                       | National Financial Services LLC      | Turnover of proprietary account  | 1129-000    | 74,813.21           |                          | 83,348.22                   |
| 09/11/12            | {2}                       | National Financial Services LLC      | Turnover of in proprietary account   | 1129-000    | 30,720.55           |                          | 114,068.77                  |
| 09/11/12            | {2}                       | National Finance Services LLC        | turnover of in proprietary account   | 1129-000    | 42.48               |                          | 114,111.25                  |
| 09/28/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 167.47                   | 113,943.78                  |
| 10/31/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 256.83                   | 113,686.95                  |
| 11/30/12            |                           | The Bank of New York Mellon          | Bank and Technology Services Fee   | 2600-000    |                     | 232.96                   | 113,453.99                  |
| 12/11/12            | 1002                      | VERITEXT NEW YORK<br>REPORTING CO.   | INVOICE #: NY1613485 / JOB/CONF NO #:<br>1556677 / FOR SERVICES RENDERED -<br>TRANSCRIPT OF 341 MEETING HELD ON<br>11/7/12 | 2990-000    |                     | 876.30                   | 112,577.69                  |

Subtotals : \$114,391.49 \$1,813.80

## Form 2

### Cash Receipts And Disbursements Record

Page: 2

**Case Number:** 11-12841 (JLG)  
**Case Name:** WESTROCK ADVISORS, INC.  
**Taxpayer ID #:** \*\*-\*\*0587  
**Period Ending:** 05/01/19

**Trustee:** JOHN S. PEREIRA (521200)  
**Bank Name:** The Bank of New York Mellon  
**Account:** \*\*\*\*\_\*\*\*\*\*62- - Checking Account  
**Blanket Bond:** \$64,217,507.00 (per case limit)  
**Separate Bond:** N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From       | 4<br>Description of Transaction       | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Checking<br>Account Balance |
|---------------------|---------------------------|------------------------------------|---------------------------------------|-------------|---------------------|--------------------------|-----------------------------|
| 12/13/12            |                           | RABOBANK MIGRATION<br>TRANSFER OUT | TRANSFER TO 0001052120088<br>20121213 | 9999-000    |                     | 112,577.69               | 0.00                        |

|                                     |                     |                   |        |
|-------------------------------------|---------------------|-------------------|--------|
| ACCOUNT TOTALS                      | 114,391.49          | 114,391.49        | \$0.00 |
| Less: Bank Transfers                | 0.00                | 112,577.69        |        |
| Subtotal                            | 114,391.49          | 1,813.80          |        |
| Less: Payments to Debtors           | 0.00                |                   |        |
| <b>NET Receipts / Disbursements</b> | <b>\$114,391.49</b> | <b>\$1,813.80</b> |        |

## Form 2

### Cash Receipts And Disbursements Record

Page: 3

**Case Number:** 11-12841 (JLG)  
**Case Name:** WESTROCK ADVISORS, INC.  
**Taxpayer ID #:** \*\*-\*\*0587  
**Period Ending:** 05/01/19

**Trustee:** JOHN S. PEREIRA (521200)  
**Bank Name:** Rabobank, N.A.  
**Account:** \*\*\*\*\*9566 - Checking Account  
**Blanket Bond:** \$64,217,507.00 (per case limit)  
**Separate Bond:** N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From      | 4<br>Description of Transaction  | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Checking<br>Account Balance |
|---------------------|---------------------------|-----------------------------------|--|-------------|---------------------|--------------------------|-----------------------------|
| 12/14/12            |                           | RABOBANK MIGRATION<br>TRANSFER IN | RABOBANK MIGRATION   | 9999-000    | 112,577.69          |                          | 112,577.69                  |
| 12/31/12            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 151.72                   | 112,425.97                  |
| 01/31/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 177.84                   | 112,248.13                  |
| 02/28/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 150.68                   | 112,097.45                  |
| 03/29/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 155.86                   | 111,941.59                  |
| 04/30/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 171.74                   | 111,769.85                  |
| 05/31/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 166.12                   | 111,603.73                  |
| 06/28/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 149.82                   | 111,453.91                  |
| 07/31/13            | 11002                     | JOHN S. PEREIRA                   | BOND PREMIUM PAYMENT ON LEDGER<br>BALANCE AS OF 07/31/2013 FOR CASE<br>#11-12841 | 2300-000    |                     | 81.15                    | 111,372.76                  |
| 07/31/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 176.33                   | 111,196.43                  |
| 08/30/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 159.94                   | 111,036.49                  |
| 09/30/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 154.38                   | 110,882.11                  |
| 10/31/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 175.44                   | 110,706.67                  |
| 11/29/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 148.61                   | 110,558.06                  |
| 12/31/13            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 174.93                   | 110,383.13                  |
| 01/31/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 164.06                   | 110,219.07                  |
| 02/28/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 147.96                   | 110,071.11                  |
| 03/31/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 153.04                   | 109,918.07                  |
| 04/30/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 168.65                   | 109,749.42                  |
| 05/30/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 157.85                   | 109,591.57                  |
| 06/11/14            | 11003                     | JOHN S. PEREIRA                   | BOND PREMIUM PAYMENT ON LEDGER<br>BALANCE AS OF 06/11/2014 FOR CASE<br>#11-12841 | 2300-000    |                     | 62.40                    | 109,529.17                  |
| 06/30/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 152.32                   | 109,376.85                  |
| 07/31/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 173.06                   | 109,203.79                  |
| 08/29/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 151.83                   | 109,051.96                  |
| 09/30/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 167.31                   | 108,884.65                  |
| 10/31/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 161.83                   | 108,722.82                  |
| 11/28/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 140.74                   | 108,582.08                  |
| 12/31/14            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 177.00                   | 108,405.08                  |
| 01/30/15            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 155.92                   | 108,249.16                  |
| 02/27/15            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 145.32                   | 108,103.84                  |
| 03/31/15            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 165.85                   | 107,937.99                  |
| 04/30/15            |                           | Rabobank, N.A.                    | Bank and Technology Services Fee   | 2600-000    |                     | 155.25                   | 107,782.74                  |

Subtotals : \$112,577.69 \$4,794.95

## Form 2

### Cash Receipts And Disbursements Record

Page: 4

**Case Number:** 11-12841 (JLG)  
**Case Name:** WESTROCK ADVISORS, INC.  
**Taxpayer ID #:** \*\*-\*\*0587  
**Period Ending:** 05/01/19

**Trustee:** JOHN S. PEREIRA (521200)  
**Bank Name:** Rabobank, N.A.  
**Account:** \*\*\*\*\*9566 - Checking Account  
**Blanket Bond:** \$64,217,507.00 (per case limit)  
**Separate Bond:** N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From | 4<br>Description of Transaction  | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Checking<br>Account Balance |
|---------------------|---------------------------|------------------------------|--|-------------|---------------------|--------------------------|-----------------------------|
| 05/29/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 149.86                   | 107,632.88                  |
| 06/30/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 165.13                   | 107,467.75                  |
| 07/22/15            | 11004                     | JOHN S. PEREIRA              | BOND PREMIUM PAYMENT ON LEDGER<br>BALANCE AS OF 07/22/2015 FOR CASE<br>#11-12841 | 2300-000    |                     | 82.27                    | 107,385.48                  |
| 07/31/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 159.70                   | 107,225.78                  |
| 08/31/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 149.08                   | 107,076.70                  |
| 09/30/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 164.29                   | 106,912.41                  |
| 10/30/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 153.77                   | 106,758.64                  |
| 11/30/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 148.43                   | 106,610.21                  |
| 12/31/15            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 168.69                   | 106,441.52                  |
| 01/29/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 147.60                   | 106,293.92                  |
| 03/01/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 147.38                   | 106,146.54                  |
| 03/31/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 167.50                   | 105,979.04                  |
| 04/29/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 146.95                   | 105,832.09                  |
| 05/31/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 146.74                   | 105,685.35                  |
| 06/30/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 166.77                   | 105,518.58                  |
| 07/29/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 146.31                   | 105,372.27                  |
| 08/22/16            | 11005                     | JOHN S. PEREIRA              | BOND PREMIUM PAYMENT ON LEDGER<br>BALANCE AS OF 08/22/2016 FOR CASE<br>#11-12841 | 2300-000    |                     | 51.66                    | 105,320.61                  |
| 08/31/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 166.26                   | 105,154.35                  |
| 09/30/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 150.86                   | 105,003.49                  |
| 10/31/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 145.59                   | 104,857.90                  |
| 11/30/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 160.44                   | 104,697.46                  |
| 12/30/16            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 150.18                   | 104,547.28                  |
| 01/31/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 160.37                   | 104,386.91                  |
| 02/28/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 140.13                   | 104,246.78                  |
| 03/31/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 154.94                   | 104,091.84                  |
| 04/28/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 139.73                   | 103,952.11                  |
| 05/31/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 164.47                   | 103,787.64                  |
| 06/19/17            | 11006                     | JOHN S. PEREIRA              | BOND PREMIUM PAYMENT ON LEDGER<br>BALANCE AS OF 06/19/2017 FOR CASE<br>#11-12841 | 2300-000    |                     | 43.01                    | 103,744.63                  |
| 06/30/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 149.26                   | 103,595.37                  |
| 07/31/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 144.04                   | 103,451.33                  |
| 08/31/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee   | 2600-000    |                     | 163.69                   | 103,287.64                  |

Subtotals : \$0.00 \$4,495.10

## Form 2

### Cash Receipts And Disbursements Record

Page: 5

**Case Number:** 11-12841 (JLG)  
**Case Name:** WESTROCK ADVISORS, INC.  
**Taxpayer ID #:** \*\*-\*\*0587  
**Period Ending:** 05/01/19

**Trustee:** JOHN S. PEREIRA (521200)  
**Bank Name:** Rabobank, N.A.  
**Account:** \*\*\*\*\*9566 - Checking Account  
**Blanket Bond:** \$64,217,507.00 (per case limit)  
**Separate Bond:** N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From | 4<br>Description of Transaction   | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Checking<br>Account Balance |
|---------------------|---------------------------|------------------------------|---|-------------|---------------------|--------------------------|-----------------------------|
| 09/29/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 143.61                   | 103,144.03                  |
| 10/31/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 158.24                   | 102,985.79                  |
| 11/30/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 148.12                   | 102,837.67                  |
| 12/27/17            | 11007                     | NYS CORPORATION TAX          | 13-3850587 / 2011 CT-3A   | 2820-000    |                     | 72.00                    | 102,765.67                  |
| 12/27/17            | 11008                     | NYS CORPORATION TAX          | 13-3850587 / 2012 CT-3A   | 2820-000    |                     | 68.00                    | 102,697.67                  |
| 12/27/17            | 11009                     | NYS CORPORATION TAX          | 13-3850587 / 2013 CT-3A   | 2820-000    |                     | 66.00                    | 102,631.67                  |
| 12/27/17            | 11010                     | NYS CORPORATION TAX          | 13-3850587 / 2014 CT-3A   | 2820-000    |                     | 62.00                    | 102,569.67                  |
| 12/27/17            | 11011                     | NYS CORPORATION TAX          | 13-3850587 / 2015 CT-3A   | 2820-000    |                     | 58.00                    | 102,511.67                  |
| 12/27/17            | 11012                     | NYS CORPORATION TAX          | 13-3850587 / 2016 CT-3A   | 2820-000    |                     | 55.00                    | 102,456.67                  |
| 12/27/17            | 11013                     | NYS CORPORATION TAX          | 13-3850587 / CT-3A 2017-2018  | 2820-000    |                     | 50.00                    | 102,406.67                  |
| 12/27/17            | 11014                     | NYS CORPORATION TAX          | 13-3850587 / 2011 CT-3M   | 2820-000    |                     | 14.00                    | 102,392.67                  |
| 12/27/17            | 11015                     | NYS CORPORATION TAX          | 13-3850587 / 2012 CT-3M   | 2820-000    |                     | 14.00                    | 102,378.67                  |
| 12/27/17            | 11016                     | NYS CORPORATION TAX          | 13-3850587 / 2013 CT-3M   | 2820-000    |                     | 13.00                    | 102,365.67                  |
| 12/27/17            | 11017                     | NYS CORPORATION TAX          | 13-3850587 / 2014 CT-3M   | 2820-000    |                     | 13.00                    | 102,352.67                  |
| 12/27/17            | 11018                     | NYS CORPORATION TAX          | 13-3850587 / 2015 CT-3M   | 2820-000    |                     | 16.00                    | 102,336.67                  |
| 12/27/17            | 11019                     | NYS CORPORATION TAX          | 13-3850587 / 2016 CT-3M   | 2820-000    |                     | 16.00                    | 102,320.67                  |
| 12/27/17            | 11020                     | NYS CORPORATION TAX          | 13-3850587 / CT-3M 2017-2018  | 2820-000    |                     | 14.00                    | 102,306.67                  |
| 12/27/17            | 11021                     | NYC DEPARTMENT OF FINANCE    | 13-3850587 / 2011 NYC-3A  | 2820-000    |                     | 72.00                    | 102,234.67                  |
| 12/27/17            | 11022                     | NYC DEPARTMENT OF FINANCE    | 13-3850587 / 2012 NYC-3A  | 2820-000    |                     | 68.00                    | 102,166.67                  |
| 12/27/17            | 11023                     | NYC DEPARTMENT OF FINANCE    | 13-3850587 / 2013 NYC-3A  | 2820-000    |                     | 66.00                    | 102,100.67                  |
| 12/27/17            | 11024                     | NYC DEPARTMENT OF FINANCE    | 13-3850587 / 2014 NYC-3A  | 2820-000    |                     | 62.00                    | 102,038.67                  |
| 12/27/17            | 11025                     | NYC DEPARTMENT OF FINANCE    | 13-3850587 / 2015 NYC-3A  | 2820-000    |                     | 58.00                    | 101,980.67                  |
| 12/27/17            | 11026                     | NYC DEPARTMENT OF FINANCE    | 13-3850587 / 2016 NYC-3A  | 2820-000    |                     | 55.00                    | 101,925.67                  |
| 12/27/17            | 11027                     | NYC DEPARTMENT OF FINANCE    | 13-3850587 / NYC-3A 2017-2018   | 2820-000    |                     | 50.00                    | 101,875.67                  |
| 12/29/17            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 142.98                   | 101,732.69                  |
| 01/10/18            | 11028                     | FEDEX                        | ACCOUNT NO.: 1159-6713-4 / INVOICE NO.: 6-043-14926 / OVERNIGHT DELIVERY OF TAX RETURNS TO ACCOUNTANT | 2990-000    |                     | 8.68                     | 101,724.01                  |
| 01/31/18            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 162.47                   | 101,561.54                  |
| 02/28/18            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 137.63                   | 101,423.91                  |
| 03/30/18            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 146.91                   | 101,277.00                  |
| 04/30/18            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 140.81                   | 101,136.19                  |
| 05/31/18            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 160.02                   | 100,976.17                  |
| 06/29/18            | 11029                     | JOHN S. PEREIRA              | BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/29/2018 FOR CASE #11-12841                            | 2300-000    |                     | 25.08                    | 100,951.09                  |
| 06/29/18            |                           | Rabobank, N.A.               | Bank and Technology Services Fee  | 2600-000    |                     | 140.39                   | 100,810.70                  |

Subtotals : \$0.00 \$2,476.94

## Form 2

### Cash Receipts And Disbursements Record

Page: 6

**Case Number:** 11-12841 (JLG)  
**Case Name:** WESTROCK ADVISORS, INC.  
**Taxpayer ID #:** \*\*-\*\*0587  
**Period Ending:** 05/01/19

**Trustee:** JOHN S. PEREIRA (521200)  
**Bank Name:** Rabobank, N.A.  
**Account:** \*\*\*\*\*9566 - Checking Account  
**Blanket Bond:** \$64,217,507.00 (per case limit)  
**Separate Bond:** N/A

| 1<br>Trans.<br>Date | 2<br>{Ref #} /<br>Check # | 3<br>Paid To / Received From | 4<br>Description of Transaction             | 5<br>T-Code | 6<br>Receipts<br>\$ | 7<br>Disbursements<br>\$ | Checking<br>Account Balance |
|---------------------|---------------------------|------------------------------|---|-------------|---------------------|--------------------------|-----------------------------|
| 11/07/18            |                           | Rabobank, N.A.               | Bank and Technology Services Fee Adjustment | 2600-000    |                     | -1,800.00                | 102,610.70                  |

|                                     |                   |                   |                     |
|-------------------------------------|-------------------|-------------------|---------------------|
| <b>ACCOUNT TOTALS</b>               | <b>112,577.69</b> | <b>9,966.99</b>   | <b>\$102,610.70</b> |
| Less: Bank Transfers                | 112,577.69        | 0.00              |                     |
| <b>Subtotal</b>                     | <b>0.00</b>       | <b>9,966.99</b>   |                     |
| Less: Payments to Debtors           |                   | 0.00              |                     |
| <b>NET Receipts / Disbursements</b> | <b>\$0.00</b>     | <b>\$9,966.99</b> |                     |

|                |              |
|----------------|--------------|
| Net Receipts : | 114,391.49   |
| Net Estate :   | \$114,391.49 |

| <b>TOTAL - ALL ACCOUNTS</b> | <b>Net<br/>Receipts</b> | <b>Net<br/>Disbursements</b> | <b>Account<br/>Balances</b> |
|-----------------------------|-------------------------|------------------------------|-----------------------------|
| Checking # ****-*****62-    | 114,391.49              | 1,813.80                     | 0.00                        |
| Checking # *****9566        | 0.00                    | 9,966.99                     | 102,610.70                  |
|                             | <b>\$114,391.49</b>     | <b>\$11,780.79</b>           | <b>\$102,610.70</b>         |

## Exhibit C - Claims Register

**Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.**

Claims Bar Date: 06/18/13

| Claim Number | Claimant Name / <Category>, Priority  | Claim Type/ Date Filed | Claim Ref./ Notes  | Amount Filed/ Allowed               | Paid to Date | Claim Balance        |
|--------------|---|------------------------|--|-------------------------------------|--------------|----------------------|
| 1            | WELLS FARGO FINANCIAL LEASING, INC.<br>800 WALNUT STREET<br>MAC F4031-050<br>DES MOINES, IA 50309   | Unsecured<br>06/20/11  | 1627<br><br>History: Details1-106/20/2011Claim #1 filed by Wells Fargo Financial Leasing, Inc., total amount claimed: \$55591.33 (Raymond, Tara )                        | \$55,591.33<br>\$55,591.33<br>----- | \$0.00       | \$55,591.33<br>* * * |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                     |              |                      |
| 2            | NYS DEPARTMENT OF LABOR<br>INSOLVENCY UNIT, STATE OFFICE<br>CAMPUS<br>BUILDING #12, ROOM #256<br>ALBANY, NY 12240                         | Unsecured<br>07/01/11  | ER# 56-62579<br><br>History: Details2-107/01/2011Claim #2 filed by NYS DEPARTMENT OF LABOR, total amount claimed: \$0 (Ferguson, Frances )                               | \$0.00<br>\$0.00<br>-----           | \$0.00       | \$0.00<br>* * *      |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                     |              |                      |
| 3            | CIT TECHNOLOGY FINANCING SERVICES, INC.<br>BANKRUPTCY PROCESSING SOLUTIONS INC.<br>1162 E. SONTERRA BLVD,STE 130<br>SAN ANTONIO, TX 78258 | Unsecured<br>07/11/11  | 907-0000988-00<br>0<br><br>History: Details3-107/11/2011Claim #3 filed by CIT TECHNOLOGY FINANCING SERVICES, INC., total amount claimed: \$11693.4 (Ferguson, Frances )  | \$11,693.40<br>\$11,693.40<br>----- | \$0.00       | \$11,693.40<br>* * * |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                     |              |                      |
| 4            | CIT TECHNOLOGY FINANCING SERVICES, INC.<br>BANKRUPTCY PROCESSING SOLUTIONS INC.<br>1162 E. SONTERRA BLVD,STE 130<br>SAN ANTONIO, TX 78258 | Unsecured<br>07/11/11  | 910-0027741-00<br>0<br><br>History: Details4-107/11/2011Claim #4 filed by CIT TECHNOLOGY FINANCING SERVICES, INC., total amount claimed: \$10358.29 (Ferguson, Frances ) | \$10,358.29<br>\$10,358.29<br>----- | \$0.00       | \$10,358.29<br>* * * |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                     |              |                      |
| 5            | CIT TECHNOLOGY FINANCING SERVICES, INC.<br>BANKRUPTCY PROCESSING SOLUTIONS INC.<br>1162 E. SONTERRA BLVD,STE 130<br>SAN ANTONIO, TX 78258 | Unsecured<br>07/12/11  | 907-0001341-00<br>0<br><br>History: Details5-107/12/2011Claim #5 filed by CIT TECHNOLOGY FINANCING SERVICES, INC., total amount claimed: \$3199.64 (Ferguson, Frances )  | \$3,199.64<br>\$3,199.64<br>-----   | \$0.00       | \$3,199.64<br>* * *  |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                     |              |                      |

## Exhibit C - Claims Register

**Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.**

Claims Bar Date: 06/18/13

| Claim Number | Claimant Name / <Category>, Priority   | Claim Type/ Date Filed | Claim Ref./ Notes  | Amount Filed/ Allowed            | Paid to Date | Claim Balance         |
|--------------|--|------------------------|--|----------------------------------|--------------|-----------------------|
| 6            | FEDEX TECH CONNECT INC<br>AS ASSIGNEE OF FEDEX<br>EXPRESS/GROUND<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116                  | Unsecured<br>07/22/11  | 248317795<br><br>History: Details 6-107/22/2011 Claim #6 filed by FedEx Tech Connect Inc, total amount claimed: \$2175.81 (Seligstein, William ) | \$2,175.81<br><br>\$2,175.81     | \$0.00       | \$2,175.81<br>* * *   |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610   |                        |  |                                  |              |                       |
| 7            | CANON FINANCIAL SERVICES, INC.<br>C/O PLATZER, SWERGOLD, ET AL.<br>1065 AVENUE OF THE AMERICAS, 18TH FLOOR<br>NEW YORK, NY 10018                 | Unsecured<br>08/02/11  |  | \$189,415.12<br><br>\$189,415.12 | \$0.00       | \$189,415.12<br>* * * |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610   |                        |  |                                  |              |                       |
| 8            | CIT TECHNOLOGY FINANCING<br>SERVICES, INC.<br>BANKRUPTCY PROCESSING<br>SOLUTIONS INC.<br>1162 E. SONterra BLVD, STE 130<br>SAN ANTONIO, TX 78258 | Unsecured<br>07/18/11  | 907-0001184-00<br>0  | \$29,996.91<br><br>\$29,996.91   | \$0.00       | \$29,996.91<br>* * *  |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610   |                        |  |                                  |              |                       |
| 9            | LEO AND DOROTHY BRUSS,<br>HUSBAND AND WIFE<br>C/O JAN K. KITCHEL<br>1211 SW 5TH AVE, SUITE 1900<br>PORTLAND, OR 97204                            | Unsecured<br>08/01/11  | 2358   | \$131,581.00<br><br>\$131,581.00 | \$0.00       | \$131,581.00<br>* * * |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610   |                        |  |                                  |              |                       |
| 10           | STATE OF NEW YORK DEPARTMENT Priority<br>OF LABOR<br>UNEMPLOYMENT INSURANCE<br>DIVISION<br>BUILDING 12, ROOM 256<br>ALBANY, NY 12240             | 08/15/11               | ER# 56-62579 5   | \$1,268.60<br><br>\$1,268.60     | \$0.00       | \$1,268.60<br>* * *   |
|              | <5800-00 Claims of Governmental Units>, 570  |                        |  |                                  |              |                       |

## Exhibit C - Claims Register

**Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.**

Claims Bar Date: 06/18/13

| Claim Number | Claimant Name / <Category>, Priority  | Claim Type/ Date Filed | Claim Ref./ Notes  | Amount Filed/ Allowed   | Paid to Date | Claim Balance |
|--------------|---|------------------------|--|---|--------------|---------------|
| 11           | CONNECTICUT GENERAL LIFE INSURANCE COMPANY<br>ABI LEVESQUE, CIGNA<br>LEGAL&PUBLIC AFFAIR<br>900 COTTAGE GROVE ROAD, WILDE B6LPA<br>HARTFORD, CT 06152 | Priority<br>08/11/11   | 1050<br><br>History: Details 11-108/11/2011 Claim #11 filed by CONNECTICUT GENERAL LIFE INSURANCE COMPANY, total amount claimed: \$21631.59 (Ferguson, Frances ) | \$21,631.59<br>\$21,631.59  | \$0.00       | \$21,631.59   |
|              | <5400-00 Contributions to Employee Benefit Plans>, 520  |                        |  |   |              | * * *         |
| 12           | NYC DEPARTMENT OF FINANCE<br>TAPE DIVISION, ATTN: YEHUDA<br>MILLER<br>345 ADAMS STREET, 5TH FLOOR<br>BROOKLYN, NY 11201                               | Priority<br>08/26/11   | B&A CLAIM #: 11S-0124-NI   | \$100,575.00<br>\$100,575.00  | \$0.00       | \$100,575.00  |
|              | <5800-00 Claims of Governmental Units>, 570   |                        |  | History: Details 12-108/26/2011 Claim #12 filed by NYC DEPARTMENT OF FINANCE, total amount claimed: \$100575 (Ferguson, Frances )         |              | * * *         |
| 13           | STATE OF NEW YORK DEPARTMENT OF LABOR<br>UNEMPLOYMENT INSURANCE DIVISION<br>BUILDING 12, ROOM 256<br>ALBANY, NY 12240                                 | Priority<br>11/07/11   | ER# 56-62579 5   | \$31,466.42<br>\$31,466.42  | \$0.00       | \$31,466.42   |
|              | <5800-00 Claims of Governmental Units>, 570   |                        |  | History: Details 13-111/07/2011 Claim #13 filed by STATE OF NEW YORK DEPARTMENT OF LABOR, Amount claimed: \$31466.42 (Ferguson, Frances ) |              | * * *         |
| 14           | JOHN H. ALLEN<br>C/O CHARLES C. MIHALEK, PSC<br>167 W. MAIN STREET, STE. 510<br>LEXINGTON, KY 40507   | Unsecured<br>11/10/11  | 3845<br><br>Claim amended.   | \$29,353.00<br>\$0.00   | \$0.00       | \$0.00        |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |   |              |               |
| 15           | KEITH N. BLACKMORE<br>3060 AUSTIN ROAD<br>CLINTON, NY 13323   | Unsecured<br>12/16/11  |  | \$15,000.00<br>\$15,000.00  | \$0.00       | \$15,000.00   |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  | History: Details 15-112/16/2011 Claim #15 filed by KEITH N. BLACKMORE, Amount claimed: \$15000.00 (Vaccaro, Amanda )                      |              | * * *         |
| 16           | JOHN H. ALLEN<br>C/O CHARLES C. MIHALEK, P.S.C.<br>180 N. MILL STREET<br>LEXINGTON, KY 40507-1126   | Unsecured<br>08/20/12  | 3845<br><br>History: Details 16-108/20/2012 Claim #16 filed by JOHN H. ALLEN, Amount claimed: \$29353.00 (Ferguson, Frances )                                    | \$29,353.00<br>\$29,353.00  | \$0.00       | \$29,353.00   |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |   |              | * * *         |

## Exhibit C - Claims Register

**Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.**

Claims Bar Date: 06/18/13

| Claim Number | Claimant Name / <Category>, Priority  | Claim Type/ Date Filed | Claim Ref./ Notes  | Amount Filed/ Allowed            | Paid to Date | Claim Balance  |
|--------------|---|------------------------|--|----------------------------------|--------------|----------------|
| 17           | MCDONALD INFORMATION SERVICE, Unsecured INC.<br>215 14TH STREET- 4TH FLOOR<br>JERSEY CITY, NJ 07310   | 03/28/13               | W A I  | \$125.85<br>\$125.85             | \$0.00       | \$125.85       |
|              |   |                        | History: Details 17-103/28/2013 Claim #17 filed by McDonald Information Service, Inc., Amount claimed: \$125.85 (Harris, Kendra )                  |                                  |              | ***            |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                  |              |                |
| 18P          | NYS DEPARTMENT OF TAXATION AND FINANCE<br>BANKRUPTCY UNIT<br>PO BOX 5300<br>ALBANY, NY 12205-0300   | Priority<br>04/16/13   | B-13-3850587-2   | \$190.01<br>\$190.01             | \$0.00       | \$190.01       |
|              |   |                        | History: Details 18-104/16/2013 Claim #18 filed by New York State Department of Taxation and Finance, Amount claimed: \$6457.69 (Wallace, Elaine ) |                                  |              | ***            |
|              | <5800-00 Claims of Governmental Units>, 570   |                        |  |                                  |              |                |
| 18U          | NYS DEPARTMENT OF TAXATION AND FINANCE<br>BANKRUPTCY UNIT<br>P O BOX 5300<br>ALBANY, NY 12205-0300  | Unsecured<br>04/16/13  | B-13-3850587-2   | \$6,267.68<br>\$6,267.68         | \$0.00       | \$6,267.68     |
|              |   |                        | History: Details 18-104/16/2013 Claim #18 filed by New York State Department of Taxation and Finance, Amount claimed: \$6457.69 (Wallace, Elaine ) |                                  |              | ***            |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                  |              |                |
| 19           | W2007 MONDAY 230 PARK OWNER, LLC<br>C/O KLEIN & SOLOMON, LLP<br>275 MADISON AVENUE, 11TH FLOOR<br>NEW YORK, NY 10016  | Unsecured<br>05/02/13  |  | \$860,174.51<br>\$860,174.51     | \$0.00       | \$860,174.51   |
|              |   |                        | History: Details 19-105/02/2013 Claim #19 filed by W2007 Monday 230 Park Owner, LLC, Amount claimed: \$860174.51 (Solomon, Jay )                   |                                  |              | ***            |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                  |              |                |
| 20           | Garland James, Joel Smith, Gary James<br>and others similarly<br>situation, c/o Joseph & Kirschenbaum<br>LLP<br>233 Broadway, 5th Floor<br>New York, NY 10279 | Unsecured<br>06/05/13  | 0455   | \$4,357,800.00<br>\$4,357,800.00 | \$0.00       | \$4,357,800.00 |
|              |   |                        | History: Details 20-106/05/2013 Claim #20 filed by Matthew Kadushin, Esq., Amount claimed: \$4357800.00 (Harris, Kendra )                          |                                  |              | ***            |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                  |              |                |
| 21           | BRADLEY AMUNDSON<br>C/O KODNER, WATKINS &<br>KLOECKER, LC<br>7800 FORSYTH BLVD, SUITE 700<br>ST. LOUIS, MO 63105  | Unsecured<br>06/17/13  |  | \$45,107.26<br>\$45,107.26       | \$0.00       | \$45,107.26    |
|              |   |                        | History: Details 21-106/17/2013 Claim #21 filed by Bradley Amundson, Amount claimed: \$45107.26 (Harris, Kendra )                                  |                                  |              | ***            |
|              | <7100-00 General Unsecured § 726(a)(2)>, 610  |                        |  |                                  |              |                |

## Exhibit C - Claims Register

**Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.**

Claims Bar Date: 06/18/13

| Claim Number | Claimant Name / <Category>, Priority   | Claim Type/ Date Filed | Claim Ref./ Notes | Amount Filed/ Allowed   | Paid to Date | Claim Balance         |
|--------------|--|------------------------|-------------------|---|--------------|-----------------------|
| 22           | KENNETH AHRENS<br>C/O KODNER, WATKINS &<br>KLOECKER, LC<br>7800 FORSYTH BLVD., SUITE 700<br>ST. LOUIS, MO 63105    | Unsecured<br>06/17/13  |                   | \$56,384.08<br>\$56,384.08<br>History: Details 22-106/17/2013 Claim #22 filed by Kenneth Ahrens,<br>Amount claimed: \$56384.08 (Harris, Kendra )      | \$0.00       | \$56,384.08<br>* * *  |
| 23           | ROBERT RASTBERGER<br>C/O KODNER, WATKINS &<br>KLOECKER, LC<br>7800 FORSYTH BLVD., SUITE 700<br>ST. LOUIS, MO 63105 | Unsecured<br>06/18/13  |                   | \$22,553.63<br>\$22,553.63<br>History: Details 23-106/18/2013 Claim #23 filed by ROBERT<br>RASTBERGER, Amount claimed: \$22553.63 (Harris, Kendra )   | \$0.00       | \$22,553.63<br>* * *  |
| 24           | MARK SALVIA<br>C/O KODNER, WATKINS &<br>KLOECKER, LC<br>7800 FORSYTH BLVD., SUITE 700<br>ST. LOUIS, MO 63105       | Unsecured<br>06/18/13  |                   | \$22,553.63<br>\$22,553.63<br>History: Details 24-106/18/2013 Claim #24 filed by MARK SALVIA,<br>Amount claimed: \$22553.63 (Harris, Kendra )         | \$0.00       | \$22,553.63<br>* * *  |
| 25           | TIMOTHY MCINTYRE<br>C/O KODNER, WATKINS &<br>KLOECKER, LC<br>7800 FORSYTH BLVD., SUITE 700<br>ST. LOUIS, MO 63105  | Unsecured<br>06/18/13  |                   | \$112,768.16<br>\$112,768.16<br>History: Details 25-106/18/2013 Claim #25 filed by TIMOTHY<br>MCINTYRE, Amount claimed: \$112768.16 (Harris, Kendra ) | \$0.00       | \$112,768.16<br>* * * |
| 26           | PERRY DICLEMENTE<br>C/O KODNER, WATKINS &<br>KLOECKER, LC<br>7800 FORSYTH BLVD., SUITE 700<br>ST. LOUIS, MO 63105  | Unsecured<br>06/18/13  |                   | \$45,107.26<br>\$45,107.26<br>History: Details 26-106/18/2013 Claim #26 filed by PERRY<br>DICLEMENTE, Amount claimed: \$45107.26 (Harris, Kendra )    | \$0.00       | \$45,107.26<br>* * *  |
| 27           | ELM PLACE MANAGEMENT, L.L.C.<br>P.O BOX 690<br>RYE, NY 10580   | Unsecured<br>09/03/13  |                   | \$22,000.00<br>\$0.00<br>Disallowed and expunged per order dated 1/29/18 [Doc. No. 81].   | \$0.00       | \$0.00                |
|              | <7200-00 Tardy General Unsecured § 726(a)(3)>, 620   |                        |                   |   |              |                       |

## Exhibit C - Claims Register

**Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.**

Claims Bar Date: 06/18/13

| Claim Number | Claimant Name / <Category>, Priority  | Claim Type/ Date Filed  | Claim Ref./ Notes | Amount Filed/ Allowed      | Paid to Date | Claim Balance |
|--------------|---|-------------------------|-------------------|----------------------------|--------------|---------------|
| ADMIN        | JOHN S. PEREIRA<br>641 LEXINGTON AVENUE<br>13TH FLOOR<br>NEW YORK, NY 10022<br><2100-00 Trustee Compensation>, 200                                  | Admin Ch. 7<br>06/15/11 |                   | \$8,969.57<br>\$8,969.57   | \$0.00       | \$8,969.57    |
| ADMIN        | JOHN S. PEREIRA<br>641 LEXINGTON AVENUE<br>13TH FLOOR<br>NEW YORK, NY 10022<br><2200-00 Trustee Expenses>, 200                                      | Admin Ch. 7<br>06/15/11 |                   | \$437.21<br>\$437.21       | \$0.00       | \$437.21      |
| ADMIN        | PEREIRA & SINISI, LLP<br>641 LEXINGTON AVENUE<br>13TH FLOOR<br>NEW YORK, NY 10022<br><3110-00 Attorney for Trustee Fees (Trustee Firm)>, 200        | Admin Ch. 7<br>06/15/11 |                   | \$6,983.50<br>\$6,983.50   | \$0.00       | \$6,983.50    |
| ADMIN        | TROUTMAN SANDERS LLP<br>600 PEACHTREE STREET NE<br>SUITE 5200<br>ATLANTA, GA 30308<br><3210-00 Attorney for Trustee Fees (Other Firm)>, 200         | Admin Ch. 7<br>06/15/11 |                   | \$46,081.50<br>\$46,081.50 | \$0.00       | \$46,081.50   |
| ADMIN        | TROUTMAN SANDERS LLP<br>600 PEACHTREE STREET NE<br>SUITE 5200<br>ATLANTA, GA 30308<br><3220-00 Attorney for Trustee Expenses (Other Firm)>, 200     | Admin Ch. 7<br>06/15/11 |                   | \$35.79<br>\$35.79         | \$0.00       | \$35.79       |
| ADMIN        | LEONARD HARRIS, CPA<br>100 MERRICK ROAD<br>SUITE LL-1W<br>ROCKVILLE CENTRE, NY 11570<br><3410-00 Accountant for Trustee Fees (Other Firm)>, 200     | Admin Ch. 7<br>06/15/11 |                   | \$8,960.00<br>\$8,960.00   | \$0.00       | \$8,960.00    |
| ADMIN        | LEONARD HARRIS, CPA<br>100 MERRICK ROAD<br>SUITE LL-1W<br>ROCKVILLE CENTRE, NY 11570<br><3420-00 Accountant for Trustee Expenses (Other Firm)>, 200 | Admin Ch. 7<br>06/15/11 |                   | \$40.88<br>\$40.88         | \$0.00       | \$40.88       |
| ADMIN        | G.E.M. AUCTION CORP.<br>70-10 32ND AVENUE<br>EAST ELMHURST, NY 11370<br><3711-00 Appraiser for Trustee Fees>, 200                                   | Admin Ch. 7<br>06/15/11 |                   | \$500.00<br>\$500.00       | \$0.00       | \$500.00      |

**Case Total:** \$0.00 \$6,234,346.63

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 11-12841 (JLG)

Case Name: WESTROCK ADVISORS, INC.

Trustee Name: JOHN S. PEREIRA

**Balance on hand:** \$ 102,610.70

Claims of secured creditors will be paid as follows:

| Claim No. | Claimant                     | Claim Asserted | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|-----------|------------------------------|----------------|-------------------------|--------------------------|------------------|
| 28S       | ELM PLACE MANAGEMENT, L.L.C. | 22,184.74      | 0.00                    | 0.00                     | 0.00             |

Total to be paid to secured creditors: \$ 0.00

Remaining balance: \$ 102,610.70

Applications for chapter 7 fees and administrative expenses have been filed as follows:

| Reason/Applicant                                       | Total Requested | Interim Payments to Date | Proposed Payment |
|--|-----------------|--------------------------|------------------|
| Trustee, Fees - JOHN S. PEREIRA                        | 8,969.57        | 0.00                     | 8,969.57         |
| Trustee, Expenses - JOHN S. PEREIRA                    | 437.21          | 0.00                     | 437.21           |
| Attorney for Trustee, Fees - PEREIRA & SINISI, LLP     | 6,983.50        | 0.00                     | 6,983.50         |
| Attorney for Trustee, Expenses - TROUTMAN SANDERS LLP  | 35.79           | 0.00                     | 35.79            |
| Accountant for Trustee, Fees - LEONARD HARRIS, CPA     | 8,960.00        | 0.00                     | 8,960.00         |
| Accountant for Trustee, Expenses - LEONARD HARRIS, CPA | 40.88           | 0.00                     | 40.88            |
| Other Fees: G.E.M. AUCTION CORP.                       | 500.00          | 0.00                     | 500.00           |
| Attorney for Trustee Fees - TROUTMAN SANDERS LLP       | 46,081.50       | 0.00                     | 46,081.50        |

Total to be paid for chapter 7 administration expenses: \$ 72,008.45

Remaining balance: \$ 30,602.25

Applications for prior chapter fees and administrative expenses have been filed as follows:

| Reason/Applicant | Total Requested | Interim Payments to Date | Proposed Payment |
|------------------|-----------------|--------------------------|------------------|
| None             |                 |                          |                  |

Total to be paid for prior chapter administrative expenses: \$ 0.00

Remaining balance: \$ 30,602.25

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$155,131.62 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| Claim No | Claimant                                   | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|----------|--|-------------------------|--------------------------|------------------|
| 10       | STATE OF NEW YORK DEPARTMENT OF LABOR      | 1,268.60                | 0.00                     | 85.24            |
| 11       | CONNECTICUT GENERAL LIFE INSURANCE COMPANY | 21,631.59               | 0.00                     | 21,631.59        |
| 12       | NYC DEPARTMENT OF FINANCE                  | 100,575.00              | 0.00                     | 6,758.23         |
| 13       | STATE OF NEW YORK DEPARTMENT OF LABOR      | 31,466.42               | 0.00                     | 2,114.42         |
| 18P      | NYS DEPARTMENT OF TAXATION AND FINANCE     | 190.01                  | 0.00                     | 12.77            |
| 28P      | ELM PLACE MANAGEMENT, L.L.C.               | 0.00                    | 0.00                     | 0.00             |

Total to be paid for priority claims: \$ 30,602.25

Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 6,007,206.56 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

| Claim No | Claimant                                | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|----------|---|-------------------------|--------------------------|------------------|
| 1        | WELLS FARGO FINANCIAL LEASING, INC.     | 55,591.33               | 0.00                     | 0.00             |
| 2        | NYS DEPARTMENT OF LABOR                 | 0.00                    | 0.00                     | 0.00             |
| 3        | CIT TECHNOLOGY FINANCING SERVICES, INC. | 11,693.40               | 0.00                     | 0.00             |
| 4        | CIT TECHNOLOGY FINANCING SERVICES, INC. | 10,358.29               | 0.00                     | 0.00             |
| 5        | CIT TECHNOLOGY FINANCING SERVICES, INC. | 3,199.64                | 0.00                     | 0.00             |

|     |  |              |      |      |
|-----|--|--------------|------|------|
| 6   | FEDEX TECH CONNECT INC                                     | 2,175.81     | 0.00 | 0.00 |
| 7   | CANON FINANCIAL SERVICES, INC.                             | 189,415.12   | 0.00 | 0.00 |
| 8   | CIT TECHNOLOGY FINANCING SERVICES, INC.                    | 29,996.91    | 0.00 | 0.00 |
| 9   | LEO AND DOROTHY BRUSS, HUSBAND AND WIFE                    | 131,581.00   | 0.00 | 0.00 |
| 14  | JOHN H. ALLEN  | 0.00         | 0.00 | 0.00 |
| 15  | KEITH N. BLACKMORE   | 15,000.00    | 0.00 | 0.00 |
| 16  | JOHN H. ALLEN  | 29,353.00    | 0.00 | 0.00 |
| 17  | MCDONALD INFORMATION SERVICE, INC.                         | 125.85       | 0.00 | 0.00 |
| 18U | NYS DEPARTMENT OF TAXATION AND FINANCE                     | 6,267.68     | 0.00 | 0.00 |
| 19  | W2007 MONDAY 230 PARK OWNER, LLC                           | 860,174.51   | 0.00 | 0.00 |
| 20  | Garland James, Joel Smith, Gary James and others similarly | 4,357,800.00 | 0.00 | 0.00 |
| 21  | BRADLEY AMUNDSON   | 45,107.26    | 0.00 | 0.00 |
| 22  | KENNETH AHRENS   | 56,384.08    | 0.00 | 0.00 |
| 23  | ROBERT RASTBERGER  | 22,553.63    | 0.00 | 0.00 |
| 24  | MARK SALVIA  | 22,553.63    | 0.00 | 0.00 |
| 25  | TIMOTHY MCINTYRE   | 112,768.16   | 0.00 | 0.00 |
| 26  | PERRY DICLEMENTE   | 45,107.26    | 0.00 | 0.00 |

Total to be paid for timely general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

| Claim No   | Claimant                     | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|--|------------------------------|-------------------------|--------------------------|------------------|
| 27   | ELM PLACE MANAGEMENT, L.L.C. | 0.00                    | 0.00                     | 0.00             |
| Total to be paid for tardy general unsecured claims: |                              |                         |                          | \$ 0.00          |
| Remaining balance:                                   |                              |                         |                          | \$ 0.00          |

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

| Claim No                                  | Claimant | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|---|----------|-------------------------|--------------------------|------------------|
| None                                      |          |                         |                          |                  |
| Total to be paid for subordinated claims: |          |                         |                          | \$ 0.00          |
| Remaining balance:                        |          |                         |                          | \$ 0.00          |